

**BASIC FINANCIAL STATEMENTS AND
INDEPENDENT AUDITORS' REPORT**

**DISTRICT ATTORNEY OF THE FOURTEENTH
JUDICIAL DISTRICT
CALCASIEU PARISH, LOUISIANA
DECEMBER 31, 2011**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date JUL 11 2012

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REQUIRED SUPPLEMENTAL INFORMATION – PART I

MANAGEMENT'S DISCUSSION AND ANALYSIS

**District Attorney of the Fourteenth Judicial District
Calcasieu Parish, Louisiana
Management's Discussion and Analysis
December 31, 2011**

As management of the District Attorney of the Fourteenth Judicial District, Calcasieu Parish, Louisiana (the "District Attorney"), we offer readers of the District Attorney's financial statements this narrative overview and analysis of the financial activities of the District Attorney for the year ended December 31, 2011. This management discussion and analysis ("MD&A") is designed to provide an objective and easy to read analysis of the District Attorney's financial activities based on currently known facts, decisions, or conditions. It is intended to provide readers with an analysis of the District Attorney's short-term activities based on information presented in the financial report and fiscal policies that have been adopted by the District Attorney. Specifically, this section is designed to assist the reader in focusing on significant financial issues, provide an overview of the District Attorney's financial activity, identify changes in the District Attorney's financial position (its ability to address the next and subsequent year challenges), identify any material deviations from the financial plan (the approved budget), and identify individual fund issues or concerns.

As with other sections of this financial report, the information contained in this MD&A should be considered only a part of a greater whole. The readers of this statement should take time to read and evaluate all sections of this report, including the footnotes and the other Required Supplemental Information ("RSI") that is provided in addition to this MD&A.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the District Attorney's financial statements. The District Attorney's basic financial statements consist of the following components:

1. Government-Wide Financial Statements
2. Fund Financial Statements
3. Notes to the Financial Statements
4. Other Supplementary Information, which is in addition to the basic financial statements themselves.

**District Attorney of the Fourteenth Judicial District
Calcasieu Parish, Louisiana
Management's Discussion and Analysis-Continued
December 31, 2011**

1. Government-Wide Financial Statements

Government-wide financial statements are designed to provide readers a concise "entity-wide" Statement of Net Assets and Statement of Activities, seeking to give the user of the financial statements a broad overview of the District Attorney's financial position and results of operations in a manner similar to a private-sector business.

- A. The *statement of net assets* presents information on all of the District Attorney's assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. The difference between the assets and liabilities is reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the District Attorney is improving or weakening.
- B. The *statement of activities* presents information showing how the District Attorney's net assets change during the most recent fiscal year. All changes in assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected fees).

Government-Wide Financial Analysis

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. The District Attorney's assets exceeded its liabilities by \$4,002,642 and \$3,971,828 for the years ended December 31, 2011 and 2010, respectively. Of these amounts, \$3,664,847 and \$3,587,233 are unrestricted net assets.

A portion of the District Attorney's net assets (8.4% for 2011 and 9.7 % for 2010) reflects its investment in capital assets (e.g., equipment, furniture, etc.). The District Attorney used these capital assets to provide services to citizens; consequently, these assets are not available for future spending.

The remaining balance of unrestricted net assets may be used to meet the District Attorney's ongoing obligations to citizens and creditors.

At the end of the current fiscal year, the District Attorney is reporting a positive balance in both the General Fund and Special Revenue Fund net assets.

District Attorney of the Fourteenth Judicial District
Calcasieu Parish, Louisiana
Management's Discussion and Analysis-Continued
December 31, 2011

Government Activities

The Government Activities of the District Attorney include General Government. Commissions on fines and forfeitures, license fees and enrollment fees fund these government activities.

Illustrated below are the District Attorney's major expenditures related to those functions typically associated with governments. In the chart below, General Government includes the following major expenditures:

	2011		2010	
	Amount	Percent	Amount	Percent
Government Activities Expenses:				
Communications	43,197	1.82%	\$ 44,509	2.45%
Dues	42,402	1.78%	54,013	2.97%
Joint service agreements	26,500	1.11%	31,500	1.73%
Legal and other professional	84,889	3.56%	75,779	4.17%
Office	328,178	13.78%	272,883	15.01%
Overhead paid to police jury	1,364,974	57.30%	812,055	44.66%
Pretrial diversion / Victim assistance pro	260,122	10.92%	304,752	16.76%
Travel and seminars	76,563	3.21%	119,191	6.56%
Vehicle	49,831	2.09%	39,447	2.17%
Depreciation	105,568	4.43%	64,044	3.52%
Total expenditures	\$ 2,382,224	100.00%	\$ 1,818,173	100.00%

Included below are those Program and General revenues available for the District Attorney to use to pay for the government activities described above.

	2011		2010	
	Amount	Percent	Amount	Percent
Government Activities Revenues:				
Fines and forfeitures	\$ 1,108,803	45.95%	\$ 692,079	33.52%
Collection fees	171,558	7.11%	179,044	8.67%
Enrollment fees	1,059,578	43.91%	991,290	48.02%
Other forfeitures	52,737	2.19%	64,784	3.14%
Other revenues	-	0.00%	112,415	5.45%
General Revenues:				
Interest income	20,361	0.84%	24,848	1.20%
Total revenues	\$ 2,413,037	100.00%	\$ 2,064,460	100.00%

**District Attorney of the Fourteenth Judicial District
Calcasieu Parish, Louisiana
Management's Discussion and Analysis-Continued
December 31, 2011**

2. Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District Attorney, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the District Attorney can be divided into two categories: governmental funds and fiduciary funds.

- A. Governmental funds are used to account for most of the District Attorney's basic services reported as government activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on how money flows into and out of those funds and the balances remaining at year-end that are available for spending. These funds are reported using modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the District Attorney's general government operations and the basic services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the District Attorney's programs.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for government activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financial decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities. These reconciliations are located on pages 21 and 23.

The District Attorney maintains two governmental funds, the General Fund and the Special Revenue Fund. Budget information on these two funds is presented at pages 39 and 40 of this report.

- B. Fiduciary funds are used to account for assets that are received and held in trust for other governmental agencies. These funds are from seizures and are disbursed upon order of the courts to the governmental agencies or returned to the defendants.

**District Attorney of the Fourteenth Judicial District
Calcasieu Parish, Louisiana
Management's Discussion and Analysis-Continued
December 31, 2011**

Financial Analysis of the Governmental Funds

The District Attorney's General Fund and Worthless Check Fund reported ending fund balances of \$3,623,494 and \$41,354, respectively, for the year ending 2011 and \$3,578,838 and \$8,396, respectively, for the year ending 2010.

The District Attorney retains a reasonable surplus in the General Fund for unforeseen future emergencies such as natural disasters, decrease in economic conditions, emergency capital outlay requirements, and other similar conditions.

3. Notes to the Financial Statements

The notes to the financial statements provide additional information that is essential for a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 25 through 37 of this report.

4. Other Supplementary Information

- In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information. Required supplementary information can be found beginning on page 39 of this report.

A. Budgetary Comparison Schedule – The District Attorney adopts an annual appropriated budget for the General Fund and Worthless Check Fund. A budgetary comparison statement has been provided for these funds to demonstrate compliance with this budget, beginning on page 39...

B. Analysis of Significant Budget Variances in the General Fund:

1. Revenues:

- a. Fines, forfeitures, and program fees are estimated during the budget amendment process, which occurs during the month of November. Information regarding actual General Fund revenues becomes available only upon receipt from the disbursing agencies after year-end. Comparison of final budgetary amounts with actual amounts resulted in an unfavorable variance of \$55,177 related to these general revenues due to various sources providing less than anticipated during the budget process.
- b. Other revenues, including interest, provided for an unfavorable final budget variance of \$273 due to various sources providing more than anticipated during the budget process.

**District Attorney of the Fourteenth Judicial District
Calcasieu Parish, Louisiana
Management's Discussion and Analysis-Continued
December 31, 2011**

B. Analysis of Significant Budget Variances in the General Fund: (Continued)

Louisiana District Attorney's Association for the purchase of computer upgrades.

2. Expenditures:

- a. Budget variances for expenditures result from differences between anticipated expenditures and unexpected occurrences during the year.

Capital Assets

The District Attorney's investment in capital assets for its governmental activities as of December 31, 2011 and 2010 amounted to \$337,795 and \$384,595, respectively (net of accumulated depreciation). This investment in capital assets includes equipment, automobiles, furniture, leasehold improvements, and training facilities.

Net capital asset additions during the years ending 2011 and 2010 totaled \$58,768 and \$312,871, respectively. Of the increase in 2011, approximately \$34,000 was for computer upgrades.

Additional information on the District Attorney's capital assets can be found in Note 5 of this report.

Economic Factors and Next Year's Budget

The following factors were considered in preparing the District Attorney's budget for the 2012 fiscal year:

With regards to revenues, it is anticipated that they will decrease approximately \$160,000 in the General Fund and the Special Revenue Fund will be consistent with 2011.

With regard to expenditures, it is anticipated that the expenditures in the General Fund will decrease approximately \$500,000 due in large part to the reduction of capital outlay, program and office related expenditures and the Special Revenue Fund will be consistent with 2011.

Request for Information

This financial report is designed to provide a general overview of the District Attorney's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to Ginger Ieyoub, 1620 Ryan Street, Lake Charles, Louisiana, 70601.

INDEPENDENT AUDITORS' REPORTS



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INDEPENDENT AUDITORS' REPORT

Honorable John F. DeRosier
District Attorney of the
Fourteenth Judicial District
Calcasieu Parish, Louisiana

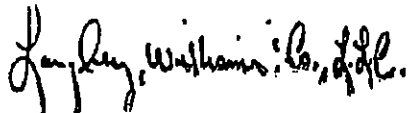
We have audited the accompanying basic financial statements of the District Attorney of the Fourteenth Judicial District, a component unit of the Calcasieu Parish Police Jury, as of December 31, 2011, and for the year then ended. These basic financial statements are the responsibility of the District Attorney of the Fourteenth Judicial District's management. Our responsibility is to express an opinion on these basic financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the basic financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall basic financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the basic financial statements referred to above present fairly, in all material respects, the financial position of the District Attorney of the Fourteenth Judicial District as of December 31, 2011, and the results of its operations for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued a report dated June 8, 2012, on our consideration of the District Attorney of the Fourteenth Judicial District's internal control over financial reporting and our test of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information of pages 6 through 11 and 39 and 40, respectively, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquires of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquires, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

A handwritten signature in black ink, appearing to read "Gregory W. Williams, Esq.", written in a cursive style.

June 8, 2012



Langley, Williams & Company, L.L.C.

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REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Honorable John F. DeRosier
District Attorney of the
Fourteenth Judicial District
Calcasieu Parish, Louisiana

We have audited the financial statements of the governmental activities, and aggregate remaining fund information of the District Attorney of the Fourteenth Judicial District, a component unit of the Calcasieu Parish Police Jury, as of and for the year ended December 31, 2011, and have issued our report thereon dated June 8, 2012. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the District Attorney of the Fourteenth Judicial District's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District Attorney of the Fourteenth Judicial District's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the District Attorney of the Fourteenth Judicial District's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

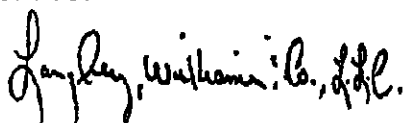
Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above. However, we

identified certain deficiencies in internal control over financial reporting, described in the accompanying Schedule of Findings and Corrective Action Plan that we consider to be significant deficiencies in internal control over financial reporting. We consider item 01 – 10 (IC) to be a significant deficiency. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District Attorney of the Fourteenth Judicial District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

This report is intended for the information of the District Attorney of the Fourteenth Judicial District's management, and the Louisiana Legislative Auditor and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.



June 8, 2012

BASIC FINANCIAL STATEMENTS

**DISTRICT ATTORNEY OF THE FOURTEENTH JUDICIAL DISTRICT
PARISH OF CALCASIEU, LOUISIANA**

**STATEMENT OF NET ASSETS
December 31, 2011**

ASSETS

Cash and cash equivalents	\$ 2,068,737
Investments, certificates of deposit at fair value	1,673,806
Receivables	5,116
Accrued interest receivable	9,563
Capital assets, net of accumulated depreciation	<u>337,795</u>
Total Assets	<u>4,095,017</u>

LIABILITIES

Accounts payable	89,479
Intergovernmental payable	<u>2,896</u>
Total liabilities	<u>92,375</u>

NET ASSETS

Invested in capital assets	337,795
Unrestricted	<u>3,664,847</u>
Total Net Assets	<u>\$ 4,002,642</u>

The accompanying notes are an integral part of this statement.

**DISTRICT ATTORNEY OF THE FOURTEENTH DISTRICT
PARISH OF CALCASIEU, LOUISIANA**

**STATEMENT OF ACTIVITIES
For the Year Ended December 31, 2011**

Activities	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Nets Assets
		Fees, Fines, and Charges for Services	Operating Grants and Contributions	
Governmental activities:				
Judicial/Prosecution	\$ 2,382,224	\$ 2,392,676	\$ -	\$ 10,452
Total Governmental Activities	<u>\$ 2,382,224</u>	<u>\$ 2,392,676</u>	<u>\$ -</u>	<u>10,452</u>
General revenues:				
Interest earnings				<u>20,361</u>
Total general revenues				<u>20,361</u>
Change in net assets				30,813
Net assets at beginning of year				<u>3,971,828</u>
Net assets end of year				<u>\$ 4,002,641</u>

The accompanying notes are an integral part of this statement.

**DISTRICT ATTORNEY OF THE FOURTEENTH DISTRICT
PARISH OF CALCASIEU, LOUISIANA**

**BALANCE SHEET - GOVERNMENTAL FUNDS
December 31, 2011**

	<u>Governmental Funds</u>		
	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Total</u>
<u>ASSETS</u>			
Cash and cash equivalents	\$ 2,027,928	\$ 40,809	\$ 2,068,737
Investments, certificates of deposit at fair value	1,673,806	-	1,673,806
Receivables	5,116	-	5,116
Accrued interest	9,563	-	9,563
Total Assets	<u>\$ 3,716,413</u>	<u>\$ 40,809</u>	<u>\$ 3,757,222</u>
<u>LIABILITIES AND FUND BALANCE</u>			
Liabilities:			
Accounts payable	\$ 89,479	\$ -	\$ 89,479
Intergovernmental payables	3,440	(544)	2,896
Total liabilities	<u>92,919</u>	<u>(544)</u>	<u>92,375</u>
Fund Balances:			
Restricted for:			
Worthless checks	-	41,353	-
Unassigned	3,623,494	-	3,664,847
Total Liabilities and Fund Balances	<u>\$ 3,716,413</u>	<u>\$ 40,809</u>	<u>\$ 3,757,222</u>

The accompanying notes are an integral part of this statement.

**DISTRICT ATTORNEY OF THE FOURTEENTH DISTRICT
PARISH OF CALCASIEU, LOUISIANA**

**RECONCILIATION OF THE BALANCE SHEET -
GOVERNMENTAL FUNDS - TO THE STATEMENT OF NET ASSETS
December 31, 2011**

FUND BALANCE OF GOVERNMENTAL FUNDS	\$	3,664,847
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Amounts reported for governmental activities in the
Statement of Net Assets are different because:

Capital asset used in governmental activities are not financial
resources and, therefore, are not reported in the funds.

Those assets consists of:

Cost of capital assets	\$ 1,535,447		
Less - accumulated depreciation	<u>(1,197,652)</u>		<u>337,795</u>

NET ASSETS OF GOVERNMENTAL ACTIVITIES	\$	<u>4,002,642</u>
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The accompanying notes are an integral part of this statement.

**DISTRICT ATTORNEY OF THE FOURTEENTH DISTRICT
PARISH OF CALCASIEU, LOUISIANA**

**STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN
FUND BALANCE - GOVERNMENTAL FUND
For the Year Ended December 31, 2011**

	Governmental Funds		
	General Fund	Special Revenue Fund	Total
Revenues:			
Fines and forfeitures	\$ 1,108,802	\$ -	\$ 1,108,802
Collection fees	18,490	153,068	171,558
Enrollment fees	1,059,578	-	1,059,578
Other forfeitures	52,737	-	52,737
Other revenues	-	-	-
Interest	20,361	-	20,361
Total revenues	2,259,968	153,068	2,413,036
Expenditures:			
Current:			
Communications	43,196	-	43,196
Dues	42,402	-	42,402
Joint service agreements	26,500	-	26,500
Legal and other professional	84,889	-	84,889
Office	328,068	110	328,178
Overhead paid to Calcasieu Parish			
Police Jury	1,254,974	110,000	1,364,974
Pretrial diversion/Victim assistance programs	260,122	-	260,122
Travel and seminars	76,563	-	76,563
Vehicles	49,831	-	49,831
Capital outlay	58,768	-	58,768
Total expenditures	2,225,313	110,110	2,335,423
Excess of revenues over expenditures	34,655	42,958	77,613
OTHER FINANCING SOURCES (USES)			
Operating transfers in	10,000	-	10,000
Operating transfers (out)	-	(10,000)	(10,000)
TOTAL OTHER FINANCING SOURCES (USES)	10,000	(10,000)	-
Excess of revenues and other sources over expenditures and other sources (uses)	44,655	32,958	77,613
FUND BALANCES - BEGINNING OF PERIOD	3,578,838	8,396	3,587,234
FUND BALANCES - END OF PERIOD	\$ 3,623,493	\$ 41,354	\$ 3,664,847

The accompanying notes are an integral part of this statement.

**DISTRICT ATTORNEY OF THE FOURTEENTH DISTRICT
PARISH OF CALCASIEU, LOUISIANA**

**RECONCILIATION OF THE STATEMENT OF REVENUE,
EXPENDITURES, AND CHANGES IN FUND BALANCE -
GOVERNMENTAL FUND - TO THE STATEMENT OF ACTIVITIES
For the Year Ended December 31, 2011**

Total net change in fund balances - governmental fund-per the Statement of Revenues, Expenditures, and Changes in Fund Balance	\$ 77,613
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Amounts reported for governmental activities in the Statement
of Activities are different because:

Governmental funds report capital outlays as expenditures.
However, in the statement of activities the cost of those
assets is allocated over their estimated useful lives and
reported as depreciation expense. This is the amount by
which capital outlays exceed depreciation expense in the
current period.

Capital asset purchases	58,768
Depreciation expense	<u>(105,568)</u>

Change in net assets of governmental activities	<u>\$ 30,813</u>
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The accompanying notes are an integral part of this statement.

**DISTRICT ATTORNEY OF THE FOURTEENTH DISTRICT
PARISH OF CALCASIEU, LOUISIANA**

**STATEMENT OF FIDUCIARY NET ASSETS - AGENCY FUNDS
December 31, 2011**

	<u>Bond Forfeiture</u>	<u>Asset Forfeiture</u>	<u>Gambling Forfeiture</u>	<u>Total</u>
ASSETS				
Cash and cash equivalents	<u>\$ 1,661</u>	<u>\$ 354,134</u>	<u>\$ 3,149</u>	<u>\$ 358,944</u>
TOTAL ASSETS	<u><u>\$ 1,661</u></u>	<u><u>\$ 354,134</u></u>	<u><u>\$ 3,149</u></u>	<u><u>\$ 358,944</u></u>
LIABILITIES				
Due to other agencies	<u>\$ 1,661</u>	<u>\$ 354,134</u>	<u>\$ 3,149</u>	<u>\$ 358,944</u>
TOTAL LIABILITIES	<u><u>\$ 1,661</u></u>	<u><u>\$ 354,134</u></u>	<u><u>\$ 3,149</u></u>	<u><u>\$ 358,944</u></u>

The accompanying notes are an integral part of this statement.

**District Attorney of the Fourteenth Judicial District
Parish of Calcasieu, Louisiana**

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 2011

NOTE 1 - INTRODUCTION

As provided by Article V, Section 26 of the Louisiana Constitution of 1974, the District Attorney has charge of every criminal prosecution by the state in his district, and is the legal advisor to the grand jury. He performs other duties as provided by law. The District Attorney is elected by the qualified electors of the judicial district for a term of six years. The judicial district encompasses the parish of Calcasieu, Louisiana.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying basic financial statements of the District Attorney of the Fourteenth Judicial District have been prepared in conformity with governmental accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The accompanying basic financial statements have been prepared in conformity with GASB Statement 34, *Basic Financial Statements and Management's Discussion and Analysis for State and Local Government*, issued in June 1999.

B. REPORTING ENTITY

As the governing authority of the parish, for reporting purposes, the Calcasieu Parish Police Jury is the financial reporting entity for Calcasieu Parish. The financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the Calcasieu Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and
 - a. The ability of the police jury to impose its will on that organization and/or
 - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.

**District Attorney of the Fourteenth Judicial District
Parish of Calcasieu, Louisiana**

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 2011

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES-Continued

2. Organizations for which the police jury does not appoint a voting majority but are fiscally dependent on the police jury.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Because the police jury financial statements would be misleading if data of the organization were not included because of the nature or significance of the relationship, the District Attorney was determined to be a component unit of the Calcasieu Parish Police Jury, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the District Attorney and do not present information on the police jury, the general government services provided by that government unit, or the other governmental units that comprise the financial reporting entity.

C. FUND ACCOUNTING

The District Attorney uses funds to maintain its financial records during the year. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions related to certain District Attorney functions and activities. A fund is defined as a separate fiscal and accounting entity with a self-balancing set of accounts. Funds of the District Attorney are classified into two categories: governmental and fiduciary, as follows:

Governmental Fund Types:

Governmental funds account for all or most of the District Attorney's general activities. These funds focus on the sources, used, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may be used. Current liabilities are assigned to the fund from which they will be paid. The difference between a governmental fund's assets and liabilities is reported as fund balance. In general, fund balance represents the accumulated expendable resource which may be used to finance future period programs or operations of the District Attorney. The following are the District Attorney's governmental funds:

General Fund

The primary operating fund of the District Attorney and it accounts for all financial resources, except those required to be account for in other funds. The General Fund is available for any purpose provided it is expended or transferred in accordance with state and federal laws and according to the District Attorney policy.

District Attorney of the Fourteenth Judicial District
Parish of Calcasieu, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 2011

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES-Continued

Special Revenue Fund

Account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes, or designated by the District Attorney to be accounted for separately. The special revenues funds of the District Attorney of the Fourteenth Judicial District consist of the following:

The Worthless Check Collection Fee Fund - consists of fees collected in accordance with Louisiana Revised Statute 16:15, which provides for a specific fee whenever the District Attorney's office collects and processes a worthless check. Expenditures from this fund are at the sole discretion of the District Attorney and may be used to defray the salaries and the expenses of the office of the District Attorney but may not be used to supplement the salary of the District Attorney.

Fiduciary Fund Type:

Agency Funds

The agency funds are used to account for assets held by the District Attorney as an agent for other funds and/or other governments. Agency Funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. Accordingly, it presents only a statement of fiduciary net assets and does not present a statement of changes in fiduciary net assets. These funds are used to account for drug money seizures, bond forfeitures, and gambling forfeitures until such time as the court orders disposition of such funds to various agencies as required by law. Also, from time to time the drug fund may be used to hold money as evidence until such time as the seizing agency requests the money for its purposes.

D. MEASUREMENT FOCUS/BASIS OF ACCOUNTING

Fund Financial Statements (FFS)

The accounting and financial reporting treatment of a fund is determined by its measurement focus. The governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases and decreases in net current assets. The modified accrual basis of accounting is used by the governmental funds.

**District Attorney of the Fourteenth Judicial District
Parish of Calcasieu, Louisiana**

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 2011

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES-Continued

The governmental funds use the following practices in recording revenues and expenditures:

Revenues

Commissions on fines and bond forfeitures are recorded in the year they are collected by the parish tax collector.

Interest earned on investments is accrued under the modified accrual basis.

Substantially all other revenues are recorded when received.

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

Other Financing Sources (Uses)

Transfers between funds, which are not expected to be repaid, are accounted for as other financing sources (uses), when the underlying event occurs.

E. GOVERNMENTAL-WIDE FINANCIAL STATEMENTS (GWFS)

The Statement of Net Assets and the Statement of Activities displays information about the District Attorney's Office as a whole. These statements include all the financial activities of the District Attorney's Office. Information contained in these columns reflects the economic resources measurement focus and the accrual basis of accounting.

**District Attorney of the Fourteenth Judicial District
Parish of Calcasieu, Louisiana**

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 2011

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES-Continued

F. BUDGET PRACTICE

The District Attorney utilizes the following budget practices:

1. Formal budgeting integration is employed as a management control device during the year. Budgets are adopted on a basis consistent with generally accepted accounting principles.
2. On December 1st of each year, a budget for the subsequent year is prepared for the general fund and the special revenue funds.
3. The District Attorney approves the budgets and it is available for public inspection no later than fifteen days prior to the beginning of the calendar year.
4. Any budgetary amendments must be approved by the District Attorney. During the year an amendment was made to the original budgets and is reflected in the budget comparison.
5. All budgetary appropriations lapse at year end.
6. The District Attorney does not use encumbrance accounting in the General Fund or Special Revenue Funds.

**G. CASH AND CASH EQUIVALENTS
AND INVESTMENTS**

Cash includes amounts in demand deposits, interest-bearing demand deposits, and money market accounts. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the District Attorney may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

Under state law, the District Attorney may invest in United States bonds, treasury notes, or certificates. These are classified as investments if their original maturities exceed 90 days; however, if the original maturities are 90 days or less, they are classified as cash equivalents. Investments are stated at cost, which approximates fair value.

**District Attorney of the Fourteenth Judicial District
Parish of Calcasieu, Louisiana**

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 2011

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES-Continued

H. CAPITAL ASSETS

Capital assets used in the District Attorney's office (governmental fund type operations) acquired by the Calcasieu Parish Police Jury are accounted for by the Calcasieu Parish Police Jury.

Capital assets are capitalized at historical cost. The District Attorney's Office maintains a threshold level of \$500 or more for capitalizing capital assets.

Capital assets are recorded in the Statement of Net Assets and Statement of Activities. All capital assets are depreciated using the straight-line method over useful lives of five to seven years. Since surplus assets are sold for an immaterial amount when declared no longer needed by the District Attorney, no salvage value is taken into consideration for depreciation purposes.

I. COMPENSATED ABSENCES

The District Attorney has the following policy related to vacation and sick leave:

Employees of the District Attorney's office accrue vacation leave at varying rates according to years of continuous service. Unused vacation leave is accumulated and carried forward from one year to the next up to a maximum of sixty days total, and then it must be used or forfeited. Upon termination of employment, an employee will be compensated for accumulated vacation time not to exceed twenty-five days, on parish portion of salary only.

Employees of the District Attorney's office accrue 12 days of sick leave each year. Sick leave may be accumulated and carried forward from one year to the next up to a maximum of 180 days. No payment is made for accumulated sick leave upon termination of employment.

Employee benefits are paid from the Calcasieu Parish Police Jury. Accordingly, no liabilities are accrued in the District Attorney's General Fund with respect to employee benefits.

J. ESTIMATES

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenditures, and expenses during the reporting period. Actual results could differ from those estimates.

District Attorney of the Fourteenth Judicial District
Parish of Calcasieu, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 2011

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES-Continued

K. FUND EQUITY

Fund Balance Classification: The governmental fund financial statements present fund balances based on classifications that comprise a hierarchy that is based primarily on the extent to which the District Attorney is bound to honor constraints on the specific purposes for which amounts in the respective governmental funds can be spent. The classifications used in the governmental fund financial statements are as follows:

- **Nonspendable:** This classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) are legally or contractually required to be maintained intact.
- **Restricted:** This classification includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors (such as through a debt covenant), grantors, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation.
- **Committed:** This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the District Attorney. These amounts cannot be used for any other purpose unless the District Attorney removes or changes the specified use by taking the same type of action (ordinance or resolution) that was employed when the funds were initially committed.
- **Assigned:** This classification includes amounts that are constrained by the District Attorney's intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the District Attorney or through the District Attorney delegating this responsibility to the District Attorney's manager through the budgetary process. This classification also includes the remaining positive fund balance for all governmental funds except for the General Fund.
- **Unassigned:** This classification includes the residual fund balance for the General Fund

The District Attorney typically use restricted fund balance first, followed by committed, and then assigned resources, as appropriate opportunities arise, but reserves the right to selectively spend unassigned resources first to defer the use of these other classified funds.

District Attorney of the Fourteenth Judicial District
Parish of Calcasieu, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 2011

NOTE 3 - CASH AND INVESTMENTS

As reflected in the accompanying statements, including the agency funds of \$358,944, the District Attorney had cash and investments totaling \$2,427,681 and \$1,673,806 (certificate of deposits) respectively, at December 31, 2011. The cash of \$2,427,681 consisted of \$1,325,430 in interest bearing demand deposits, \$41,330 in noninterest bearing demand deposits \$556,826 in interest bearing savings deposits and \$504,095 in money market accounts. Cash and investments (certificates of deposit) are stated at cost, which approximates market. These deposits (or the resulting bank balance) and investments must be secured under state law by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These pledged securities are held in the name of the pledging fiscal agent bank (GASB Category 3) in a holding or custodial bank that is mutually acceptable to both parties. The deposits (bank balance) and investments at December 31, 2011, were secured as follows:

Bank balance	\$ 2,353,303	Federal Deposit Insurance	\$ 1,250,000
Investments (CD's)	<u>1,673,806</u>	Pledged Securities	<u>4,736,860</u>
	<u>\$ 4,027,109</u>		<u>\$ 5,987,459</u>

NOTE 3 - CASH AND INVESTMENTS-Continued

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement 3, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the District Attorney that the fiscal agent has failed to pay deposited funds upon demand. All of the certificates of deposit mature at various dates through June 11, 2012.

NOTE 4 – RECEIVABLES

The receivables of \$5,116 at December 31, 2011, consist of accrued commissions on fines and forfeitures in the General Fund.

District Attorney of the Fourteenth Judicial District
Parish of Calcasieu, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 2011

NOTE 5 – CAPITAL ASSETS

A summary of changes in Capital assets follows:

	Balance 1/1/11	Additions	Deletions	Transfers	Balance 12/31/11
Governmental activities:					
Transportation equipment	\$ 231,923	\$ 17,500	\$ -	\$ -	\$ 249,423
Furniture and fixtures	154,355	7,282	-	-	161,637
Office equipment	900,739	33,986	-	-	934,725
Traing course	31,978	-	-	-	31,978
Leasehold improvements	157,684	-	-	-	157,684
Total at historical cost	<u>1,476,679</u>	<u>58,768</u>	<u>-</u>	<u>-</u>	<u>1,535,447</u>
Less accumulated depreciation:					
Transportation equipment	109,627	40,351	-	-	149,978
Furniture and fixtures	151,859	1,257	-	-	153,116
Office equipment	643,829	62,239	-	-	706,068
Traing course	31,978	-	-	-	31,978
Leasehold improvements	154,791	1,721	-	-	156,512
Total accumulated depreciation	<u>1,092,084</u>	<u>105,568</u>	<u>-</u>	<u>-</u>	<u>1,197,652</u>
Governmental activities capital assets, net	<u><u>\$ 384,595</u></u>	<u><u>\$ (46,800)</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 337,795</u></u>

Depreciation was charged to governmental functions in the amount of \$105,568 for the year ended December 31, 2011. The entity had no infrastructure assets as of December 31, 2011.

NOTE 6 - PENSION PLANS

Plan Description - The District Attorney and assistant District Attorneys are members of the Louisiana District Attorneys Retirement System (System), a cost sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees.

Pension expenditures are paid by the Calcasieu Parish Police Jury's Criminal Court Fund. Accordingly, no expenditures have been recorded in the District Attorney's funds with respect to pension benefits.

**District Attorney of the Fourteenth Judicial District
Parish of Calcasieu, Louisiana**

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 2011

NOTE 6 - PENSION PLANS-Continued

Assistant District Attorneys who earn, as a minimum, the amount paid by the state for assistant District Attorneys and are under the age of 60 at the time of original employment and all District Attorneys are required to participate in the System. For members who joined the System before July 1, 1990, and who elected not to be covered by the new provision, the following applies: Any member with 23 or more years of creditable service regardless of age may retire with a 3 per cent benefit reduction for each year below age 55, provided that no reduction is applied if the member has 30 or more years of service. Any member with at least 18 years of service may retire at age 55 with a 3 per cent benefit reduction for each year below age 60. In addition, any member with at least 10 years of service may retire at age 60 with a 3 per cent benefit reduction for each year retiring below the age of 62. The retirement benefit is equal to 3 per cent of the member's average final compensation multiplied by the number of years of his membership service, not to exceed 100 per cent of his average final compensation.

For members who joined the System after July 1, 1990, or who elected to be covered by the new provisions the following applies: Members are eligible to receive normal retirement benefits if they are age 60 and have 10 years of service credit, are age 55 and have 24 years of service credit, or have 30 years of service regardless of age. The normal retirement benefit is equal to 3.5 percent of the member's final-average compensation multiplied by years of membership service. A member is eligible for early retirement if he is age 55 and has 18 years of service credit. The early retirement benefit is equal to the normal retirement benefit reduced 3 per cent for each year the member retires in advance of normal retirement age. Benefits may not exceed 100 percent of average final compensation. The system also provides death and disability benefits. Benefits are established or amended by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Louisiana District Attorneys Retirement System, 2109 Decatur Street, New Orleans, Louisiana 70116-2091, or by calling (504) 947-5551.

Funding Policy - Plan members are required by state statute to contribute 7.0% of their annual covered salary and the Criminal Court Fund is required to contribute at an actuarially determined rate. For the period January 1, 2011 to June 30, 2011 the rate was 9.00% and from July 1, 2011 to December 31, 2011 the rate was 9.75%. Contributions to the System also include .2% of the ad valorem taxes collected throughout the state and revenue sharing funds as appropriated by the legislature. The contribution requirements of plan members and the District Attorney are established and may be amended by state statute. As provided by R.S. 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Calcasieu Parish Police Jury's Criminal Court Fund contributions to the System for the years ending December 31, 2011, 2010, and 2009, were \$51,165, \$44,268, and \$16,103, respectively, equal to the required contributions for each year.

District Attorney of the Fourteenth Judicial District
Parish of Calcasieu, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 2011

NOTE 6 - PENSION PLANS-Continued

Pension Plan (Other Than District Attorneys)

Plan Description. Effective April 1, 1997, certain employees became members of the Parochial Employees Retirement System of Louisiana. Substantially all employees, with the exception of the District Attorney and assistant District Attorneys, of the District Attorney of the Fourteenth Judicial District are members of the Parochial Employees Retirement System of Louisiana (System), a cost sharing multiple-employer (defined benefit), public employee retirement system (PERS), controlled and administered by a separate board of trustees. The System is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. All employees of the District Attorney are members of Plan A.

All permanent employees working at least 28 hours per week who are paid wholly or in part from parish funds and all elected parish officials are eligible to participate in the System. Under Plan A, employees who retire at or after age 60 with at least 10 years of creditable service, at or after age 55 with at least 25 years of creditable service, or at any age with at least 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 3 percent of their final-average salary for each year of creditable service. Act 584 of 2006 implemented a new plan of benefits that includes changes in age requirements for members hired after January 1, 2007. Under the new plan, in order to qualify for normal retirement, employees are required to be 67 with 7 years of service or 62 with ten years of service or 55 with 30 years of service. The benefit is calculated using the final five years of average compensation. However, for those employees who were members of the supplemental plan only prior to January 1, 1980, the benefit is equal to one percent of final average salary plus \$24 for each year of supplemental-plan-only service earned prior to January 1, 1980.

Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least the amount of creditable service stated above and do not withdraw their employee contributions may retire at the ages specified above and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Parochial Employees' Retirement System of Louisiana, P.O. Box 14619, Baton Rouge, Louisiana 70898-4619, or by calling (225) 928-1361

Funding Policy— Plan members are required by statute to contribute 9.5 percent of their annual covered salary and the District Attorney of the Fourteenth Judicial District is required to contribute at an actuarially determined rate. The current rate is 15.75 percent of annual covered payroll. Contributions to the System include one-fourth of one percent of the taxes shown to be collectible by the tax rolls of each parish, except

**District Attorney of the Fourteenth Judicial District
Parish of Calcasieu, Louisiana**

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 2011

NOTE 6 - PENSION PLANS-Continued

Orleans and East Baton Rouge Parishes. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. State statute requires covered employees to contribute a percentage of their salaries to the System. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by an actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The District Attorney of the Fourteenth Judicial District's contributions to the System for the years ending December 31, 2011, 2010, and 2009 were \$368,947, \$344,475 and \$254,937 respectively, equal to the required contributions for the year.

NOTE 7 - LEASES

The District Attorney has leased automobiles and equipment, which are classified as operating leases. Lease expense for the year ended December 31, 2011 is \$37,181. Future minimum lease payments over the remaining terms of the leases are as follows:

Year Ending	
2012	\$ 38,408
2013	37,513
2014	22,992
2015	20,088
2016	20,088
	<u>\$ 139,089</u>

NOTE 8 - LITIGATION AND CLAIMS

At December 31, 2011, the District Attorney of the Fourteenth Judicial District was involved in pending litigation for which unfavorable outcomes are unlikely.

**District Attorney of the Fourteenth Judicial District
Parish of Calcasieu, Louisiana**

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 2011

**NOTE 9 - EXPENDITURES OF THE DISTRICT ATTORNEY NOT INCLUDED IN
THE FINANCIAL STATEMENTS**

The accompanying financial statements do not include certain expenditures of the District Attorney paid out of the funds of the criminal court, the parish police jury, or directly by the state.

Expenditures classified as "Overhead paid to Calcasieu Parish Police Jury" recorded in the accompanying basic financial statements in the General Fund and Special Revenue Fund are reimbursements of certain overhead costs such as salaries and related benefits and other items paid by the Calcasieu Parish Police Jury Criminal Court Fund.

NOTE 10 - CHANGES IN AGENCY FUND BALANCES

A summary of changes in agency fund unsettled deposits follows:

	Bond Forfeiture Fund	Asset Forfeiture Fund	Gambling Forfeiture Fund
Unsettled deposits beginning of year	\$ 2,499	\$ 218,906	\$ 3,160
Additions	35,034	417,626	2
Reductions	(35,872)	(282,398)	(13)
Unsettled deposits end of year	<u>\$ 1,661</u>	<u>\$ 354,134</u>	<u>\$ 3,149</u>

NOTE 11 – INTERFUND TRANSFERS

The Special Revenue Fund transferred \$10,000 to the General Fund during the year. The amount of funds transferred from the Special Revenue Fund is at the discretion of the District Attorney and is used to fund operations of the General Fund.

NOTE 12 – SUBSEQUENT EVENTS

The management of the District Attorney of the Fourteenth Judicial District has evaluated its December 31, 2011 financial statements for subsequent events through June 8, 2012, the date the financial statements were available to be issued. Management is not aware of any subsequent events which would require recognition or disclosure in the financial statements.

REQUIRED SUPPLEMENTARY INFORMATION-PART II

**DISTRICT ATTORNEY OF THE FOURTEENTH DISTRICT
PARISH OF CALCASIEU, LOUISIANA**

**GOVERNMENTAL FUNDS - GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE (GAAP BUDGETARY BASIS) - BUDGET AND ACTUAL**

For the Year Ended December 31, 2012

	Original Budget	Final Budget	Actual Amounts Budgetary Basis	Variance with Final Budget Favorable / (Unfavorable)
Revenues:				
Fines and forfeitures	\$ 683,050	\$ 1,125,689	\$ 1,108,802	\$ (16,887)
Collection fees	18,000	21,600	18,490	(3,110)
Enrollment fees	990,000	1,104,695	1,059,578	(45,117)
Other forfeitures	50,000	42,800	52,737	9,937
Interest	17,684	20,634	20,361	(273)
Total revenues	1,758,734	2,315,418	2,259,968	(55,450)
Expenditures:				
Current:				
Communications	26,280	41,692	43,196	(1,504)
Dues	51,752	42,973	42,402	571
Joint service agreements	30,000	26,500	26,500	-
Legal and other professional	86,100	98,000	84,889	13,111
Office	196,643	284,059	328,068	(44,009)
Overhead paid to Calcasieu Parish				
Police Jury	656,662	1,256,668	1,254,974	1,694
Pretrial diversion/Victim assistance programs	238,500	290,611	260,122	30,489
Travel and seminars	114,000	92,550	76,563	15,987
Vehicles	31,700	54,940	49,831	5,109
Capital outlay	4,000	47,500	58,768	(11,268)
Total expenditures	1,435,637	2,235,493	2,225,313	10,180
Excess of revenues over expenditures	323,097	79,925	34,655	(45,270)
OTHER FINANCING SOURCES (USES)				
Operating transfers in	40,000	60,000	10,000	(50,000)
Operating transfers (out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	40,000	60,000	10,000	(50,000)
Excess of revenues and other sources over expenditures and other sources (uses)	363,097	139,925	44,655	(95,270)
FUND BALANCES - BEGINNING OF PERIOD	3,578,838	3,578,838	3,578,838	-
FUND BALANCES - END OF PERIOD	\$ 3,941,935	\$ 3,718,763	\$ 3,623,493	\$ (95,270)

**DISTRICT ATTORNEY OF THE FOURTEENTH DISTRICT
PARISH OF CALCASIEU, LOUISIANA**

**GOVERNMENTAL FUNDS - SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE (GAAP BUDGETARY BASIS) - BUDGET AND ACTUAL
For the Year Ended December 31, 2012**

	Original Budget	Final Budget	Actual Amounts Budgetary Basis	Variance with Final Budget Favorable / (Unfavorable)
Revenues:				
Collection fees	\$ 150,025	\$ 162,000	\$ 153,068	\$ (8,932)
Total revenues	150,025	162,000	153,068	(8,932)
Expenditures:				
Current:				
Office	25	90	110	(20)
Overhead paid to Calcasieu Parish				
Police Jury	110,000	110,000	110,000	-
Total expenditures	110,025	110,090	110,110	(20)
Excess of revenues over expenditures	40,000	51,910	42,958	(8,952)
OTHER FINANCING SOURCES (USES)				
Operating transfers in	-	-	-	-
Operating transfers (out)	(40,000)	(60,000)	(10,000)	50,000
TOTAL OTHER FINANCING SOURCES (USES)	(40,000)	(60,000)	(10,000)	50,000
Excess of revenues and other sources over expenditures and other sources (uses)	-	(8,090)	32,958	41,048
FUND BALANCES - BEGINNING OF PERIOD	8,396	8,396	8,396	-
FUND BALANCES - END OF PERIOD	\$ 8,396	\$ 306	\$ 41,354	\$ 41,048

SUPPLEMENTAL INFORMATION

District Attorney of the Fourteenth Judicial District
Parish of Calcasieu, Louisiana

SUMMARY SCHEDULE OF CURRENT AND PRIOR YEAR AUDIT
FINDINGS AND CORRECTIVE ACTION PLAN

December 31, 2010

SECTION 1 – SUMMARY OF AUDITORS' RESULTS

Financial Statements

Type of auditors' report issued: Unqualified

Internal control over financial reporting:

Material weaknesses identified? Yes X No

Significant deficiency identified not considered
to be material weaknesses? X Yes None reported

Noncompliance material to financial statements
noted? Yes X No

DISTRICT ATTORNEY OF THE FOURTEENTH JUDICIAL DISTRICT
Parish of Calcasieu, Louisiana
Summary Schedule of Current and Prior Year Audit Findings
and Corrective Action Plan
For the Year Ended December 31, 2011

SECTION II - FINANCIAL STATEMENT FINDINGS

<u>Ref. No.</u>	<u>Fiscal Year Finding Initially Occurred</u>	<u>Description of Finding</u>	<u>Corrective Action Taken</u>	<u>Corrective Action Planned</u>	<u>Name of Contact Person</u>	<u>Anticipated Completion Date</u>
Current year (12/31/11)						
Internal Control: 01 - 11 (IC)	Unknown	The District Attorney did not have adequate segregation of duties within the accounting system.	NA	The Calcasieu Parish District Attorney's management has determined that it is not cost effective to achieve complete segregation of duties in the accounting department. They have, however, segregated as many duties as possible. No plan is considered necessary.	Ginger Ieyoub	NA

Compliance:

There were no matters involving compliance to be reported.

DISTRICT ATTORNEY OF THE FOURTEENTH JUDICIAL DISTRICT
Parish of Calcasieu, Louisiana
Summary Schedule of Current and Prior Year Audit Findings
and Corrective Action Plan
For the Year Ended December 31, 2011

Prior year (12/31/10)

Internal Control:
01 - 10 (IC)

Unknown

The District Attorney did not have adequate segregation of duties within the accounting system.

NA

The Calcasieu Parish District Attorney's management has determined that it is not cost effective to achieve complete segregation of duties in the accounting department. They have, however, segregated as many duties as possible. No plan is considered necessary.

**Ginger
Ieyoub**

NA

Compliance:

There were no matters involving compliance to be reported.